

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 24, 2025

President of the Board - Original Signature Required

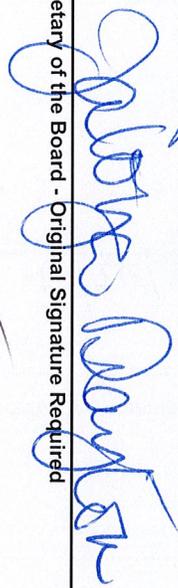
Date



6/24/2025

Secretary of the Board - Original Signature Required

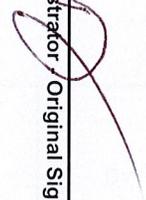
Date



6/24/25

Chief School Administrator - Original Signature Required

Date



6/25/25

Marcia D Stokes

(717)703-4130

Extn :

Contact Person

Telephone

Extension

mstokes@hbgsd.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Harrsburg City SD
COUNTY :	Dauphin
AUN :	115222752

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025) ?

Yes  No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$213124370
Ending Unassigned Fund Balance	\$17335080
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.13%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6/26/25

DUE DATE: AUGUST 15, 2025

**FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/24/25
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve represents approximately 2% of the budget and is used for contingencies.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Amended Recovery Plan, growth in fund balance is required for long term fiscal stability of the District and to meet cash flow needs without short term borrowing
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is Committed Fund Balance for Athletics
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Amended Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1810 Nonspendable Fund Balance	2,046,636
1820 Restricted Fund Balance	
1830 Committed Fund Balance	500,000
1840 Assigned Fund Balance	5,953,325
1850 Unassigned Fund Balance	17,381,755
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>\$23,835,080</b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 Revenue from Local Sources	60,368,436
7000 Revenue from State Sources	139,629,326
9000 Revenue from Federal Sources	13,126,608
3000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>\$213,124,370</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>\$236,959,450</b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,094,018
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	1,872,500
6140 Current Act 511 Taxes - Flat Rate Assessments	985,000
6150 Current Act 511 Taxes - Proportional Assessments	8,985,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,980,521
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,038,800
6910 Rentals	354,596
6920 Contributions and Donations from Private Sources	305,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	155,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,368,436</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	88,046,818
7112 Basic Education Funding-Social Security	3,189,902
7170 School Improvement Grants	250,000
7271 Special Education funds for School-Aged Pupils	8,916,027
7292 Pre-K Counts	714,000
7299 Program Revenues Not Listed Previously in the 7200 Series	75,000
7311 Pupil Transportation Subsidy	1,686,107
7312 Nonpublic and Charter School Pupil Transportation Subsidy	472,811
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,763,458
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	4,504,247
7360 Safe Schools	325,000
7531 Ready to Learn-Foundation	9,971,030
7532 Ready to Learn-Adequacy Supplement	3,721,331
7533 Ready to Learn-Tax Equity Supplement	721,299
7820 State Share of Retirement Contributions	14,177,296
<b>REVENUE FROM STATE SOURCES</b>	<b>\$139,629,326</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000

REVENUE FROM FEDERAL SOURCES

	<u>Amount</u>
8514 Title I - Improving the Academic Achievement of the Disadvantaged	9,540,200
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	565,002
8516 Title III - Language Instruction for English Learners and Immigrant Students	321,777
8517 Title IV - 21st Century Schools	1,522,105
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	153,930
8732 ARRA - Qualified School Construction Bonds (QSCB)	404,594
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	64,000

REVENUE FROM FEDERAL SOURCES	\$13,126,608
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	213,124,370

Act 1 Index (current): 6.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$37,094,018**  
 Amount of Tax Relief for Homestead Exclusions: **\$4,504,258**  
 Total Approx. Tax Revenue: **\$41,598,276**  
 Approx. Tax Levy for Tax Rate Calculation: **\$46,685,311**  
 Dauphin

Rate  
 Total

**2024-25 Data**

a. Assessed Value \$1,607,818,590 \$1,607,818,590  
 b. Real Estate Mills 30.7800

**I. 2025-26 Data**

c. 2023 STEB Market Value \$2,311,303,393 \$2,311,303,393  
 d. Assessed Value \$1,486,793,340 \$1,486,793,340  
 e. Assessed Value of New Constr/ Renov \$0 \$0

**2024-25 Calculations**

f. 2024-25 Tax Levy (a \* b) \$49,488,656 \$49,488,656

**2025-26 Calculations**

II. g. Percent of Total Market Value 100.000000% 100.000000%  
 h. Rebalanced 2024-25 Tax Levy \$49,488,656 \$49,488,656  
 (f Total \* g)  
 i. Base Mills Subject to Index 30.7800  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 87.940000% 87.940000%  
 k. Tax Levy Needed \$46,685,311 \$46,685,311  
 (Approx. Tax Levy \* g)

**I. 2025-26 Real Estate Tax Rate 31.4000**  
 (k / d \* 1000)

III. m. Tax Levy Generated by Mills \$46,685,311 \$46,685,311  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$42,181,053  
 (m - Amount of Tax Relief for Homestead Exclusions)  
 o. Net Tax Revenue Generated By Mills \$37,094,018  
 (n \* Est. Pct. Collection)

act 1 Index (current): 6.1%  
 calculation Method:

approx. Tax Revenue from RE Taxes: \$37,094,018  
 Amount of Tax Relief for Homestead Exclusions \$4,504,258  
 Total Approx. Tax Revenue: \$41,598,276  
 approx. Tax Levy for Tax Rate Calculation: \$46,685,311  
 Dauphin

Total

Index Maximums	Rate	
p. Maximum Mills Based On Index (i * (1 + Index))	32.6575	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,554,954	\$48,554,954
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$26,342.00	
Number of Homestead/Farmstead Properties	5489	5489
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 6.1%

Rate

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

\$37,094,018  
\$4,504,258  
\$41,598,276

Total

Total Approx. Tax Revenue:

\$46,685,311

Approx. Tax Levy for Tax Rate Calculation:

Dauphin

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,504,247

Lowering RE Tax Rate

\$0

\$4,504,247

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$11

\$11

Amount of Tax Relief from State/Local Sources

\$4,504,258

CODE

3111 Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Dauphin	1,486,793,340	31.4000	46,685,311	4,504,258	42,181,053 X	87.94000%	37,094,018
<b>Totals:</b>		<b>1,486,793,340</b>		<b>46,685,311</b>	<b>-</b>	<b>42,181,053 X</b>	<b>87.94000%</b>	<b>37,094,018</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0	0
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$0.00	750,000	750,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	235,000	235,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>985,000</b>	<b>985,000</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,500,000	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	910,000	910,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	375,000	375,000
6155 Current Act 511 Business Privilege Taxes	1.00000	0.000	1	1
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.75000	0.000	2,200,000	2,200,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>8,985,001</b>	<b>8,985,001</b>

Total Act 511, Current Taxes	Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
		2,311,303,393 X	12	27,735,641
				9,970,001
				8,985,001

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	Current Real Estate Taxes Dauphin	30.7800	31.4000	2.02%	Yes	6.1%				
	Current Act 511 Taxes - Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	6.1%				
6155	Current Act 511 Business Privilege Taxes	1.00000	1.00000	0.00%	Yes	6.1%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	6.1%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	75,774,995
1200 Special Programs - Elementary / Secondary	34,168,951
1300 Vocational Education	3,520,325
1400 Other Instructional Programs - Elementary / Secondary	6,040,988
1500 Nonpublic School Programs	703,557
1600 Adult Education Programs	406,762
1800 Pre-Kindergarten	686,978
<b>Total Instruction</b>	<b>\$121,302,556</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,262,235
2200 Support Services - Instructional Staff	8,038,237
2300 Support Services - Administration	11,092,151
2400 Support Services - Pupil Health	2,661,350
2500 Support Services - Business	2,012,172
2600 Operation and Maintenance of Plant Services	16,488,904
2700 Student Transportation Services	5,713,223
2800 Support Services - Central	6,342,864
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$62,651,136</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,389,180
3300 Community Services	767,125
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,156,305</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,248,149
5200 Interfund Transfers - Out	3,000,000
5900 Budgetary Reserve	4,516,224
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,764,373</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$213,124,370</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary/Secondary</b>	
100 Personnel Services - Salaries	28,982,824
200 Personnel Services - Employee Benefits	21,638,319
300 Purchased Professional and Technical Services	2,580,000
400 Purchased Property Services	3,508
500 Other Purchased Services	18,919,899
600 Supplies	3,649,445
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$75,774,995</b>
<b>1200 Special Programs - Elementary/Secondary</b>	
100 Personnel Services - Salaries	10,669,055
200 Personnel Services - Employee Benefits	7,760,531
300 Purchased Professional and Technical Services	2,138,928
500 Other Purchased Services	13,223,871
600 Supplies	261,566
800 Other Objects	115,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$34,168,951</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	3,520,325
<b>Total Vocational Education</b>	<b>\$3,520,325</b>
<b>1400 Other Instructional Programs - Elementary/Secondary</b>	
100 Personnel Services - Salaries	1,040,660
200 Personnel Services - Employee Benefits	311,384
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	4,584,944
600 Supplies	93,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,040,988</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	591,625
600 Supplies	111,932
<b>Total Nonpublic School Programs</b>	<b>\$703,557</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	406,762
<b>Total Adult Education Programs</b>	<b>\$406,762</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	386,001
200 Personnel Services - Employee Benefits	167,594
300 Purchased Professional and Technical Services	35,167
400 Purchased Property Services	20,000
500 Other Purchased Services	13,540
600 Supplies	64,676

Description	Amount
<b>Total Pre-Kindergarten</b>	<b>\$686,978</b>
<b>Total Instruction</b>	<b>\$121,302,556</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,590,054
200 Personnel Services - Employee Benefits	3,184,805
300 Purchased Professional and Technical Services	2,385,959
500 Other Purchased Services	9,192
600 Supplies	82,333
800 Other Objects	9,892
<b>Total Support Services - Students</b>	<b>\$10,262,235</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,234,358
200 Personnel Services - Employee Benefits	3,174,662
300 Purchased Professional and Technical Services	478,594
400 Purchased Property Services	1,600
500 Other Purchased Services	118,439
600 Supplies	1,026,459
800 Other Objects	4,125
<b>Total Support Services - Instructional Staff</b>	<b>\$8,038,237</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,378,005
200 Personnel Services - Employee Benefits	3,497,778
300 Purchased Professional and Technical Services	1,692,200
500 Other Purchased Services	207,126
600 Supplies	160,980
800 Other Objects	156,062
<b>Total Support Services - Administration</b>	<b>\$11,092,151</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,231,933
200 Personnel Services - Employee Benefits	816,242
300 Purchased Professional and Technical Services	574,475
500 Other Purchased Services	1,150
600 Supplies	37,550
<b>Total Support Services - Pupil Health</b>	<b>\$2,661,350</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,075,835
200 Personnel Services - Employee Benefits	759,337
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	4,700
500 Other Purchased Services	13,500
600 Supplies	86,800
800 Other Objects	8,000

Description

Amount

**Total Support Services - Business**

**\$2,012,172**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	2,153,519
200 Personnel Services - Employee Benefits	1,706,186
300 Purchased Professional and Technical Services	1,922,229
400 Purchased Property Services	7,237,030
500 Other Purchased Services	778,940
600 Supplies	2,508,000
700 Property	175,000
800 Other Objects	8,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$16,488,904</b>

**2700 Student Transportation Services**

100 Personnel Services - Salaries	192,796
200 Personnel Services - Employee Benefits	144,215
300 Purchased Professional and Technical Services	32,480
500 Other Purchased Services	5,331,488
600 Supplies	12,244
<b>Total Student Transportation Services</b>	<b>\$5,713,223</b>

**2800 Support Services - Central**

100 Personnel Services - Salaries	2,329,562
200 Personnel Services - Employee Benefits	1,642,596
300 Purchased Professional and Technical Services	1,223,306
400 Purchased Property Services	111,000
500 Other Purchased Services	88,400
600 Supplies	694,400
700 Property	240,000
800 Other Objects	13,600
<b>Total Support Services - Central</b>	<b>\$6,342,864</b>

**2900 Other Support Services**

500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>

**Total Support Services**

**\$62,651,136**

**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

100 Personnel Services - Salaries	481,503
200 Personnel Services - Employee Benefits	280,472
300 Purchased Professional and Technical Services	233,435
400 Purchased Property Services	56,800
500 Other Purchased Services	202,710
600 Supplies	107,260
700 Property	5,000
800 Other Objects	22,000
<b>Total Student Activities</b>	<b>\$1,389,180</b>

**3300 Community Services**

Description	Amount
100 Personnel Services - Salaries	484,049
200 Personnel Services - Employee Benefits	238,476
400 Purchased Property Services	400
600 Supplies	44,200
<b>Total Community Services</b>	<b>\$767,125</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,156,305</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	7,073,836
900 Other Uses of Funds	12,174,313
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,248,149</b>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$3,000,000</b>
5900 Budgetary Reserve	
800 Other Objects	4,516,224
<b>Total Budgetary Reserve</b>	<b>\$4,516,224</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,764,373</b>
<b>TOTAL EXPENDITURES</b>	<b>\$213,124,370</b>

ash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	42,000,000	45,000,000
Other Comptroller-Approved Special Revenue Funds	90,000	90,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	38,000,000	35,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	3,000,000	3,000,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$85,180,000</b>	<b>\$85,180,000</b>

ong-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

06/30/2025 Estimate

06/30/2026 Projection

TOTAL CASH AND INVESTMENTS

\$85,180,000

\$85,180,000

Long-Term Indebtedness 06/30/2025 Estimate 06/30/2026 Projection

**General Fund**

0510 Bonds Payable	182,300,000	170,125
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	150,000	50,000
0540 Accumulated Compensated Absences	4,033,813	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$194,483,813</b>	<b>\$11,520,125</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

06/30/2025 Estimate 06/30/2026 Projection

Long-Term Indebtedness

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

**Other Agency Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

06/30/2025 Estimate

06/30/2026 Projection

\$194,483,813

\$11,520,125

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$194,483,813

\$11,520,125

Account Description	Amounts
0810 Nonspendable Fund Balance	2,046,636
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	17,335,080
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$23,835,080</b>

5900 Budgetary Reserve 4,516,224

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$30,397,940**